ANTIGUA AND BARBUDA

STATUTORY INSTRUMENTS

1994, No. 42

The Rates Declaration Order, 1994 made by the Minister under section 5 of the Property Tax Act (No. 2 of 1986).

1. This Order may be cited as the Rates Declaration Order, 1994. Short title.

2. The Rates to be levied and collected on all properties liable to be taxed under the provisions of the Property Tax Act, 1986 in respect of the year 1995 are as follows — Rates to be levied and collected. (No. 2 of 1986).

Valuation District of the City of Saint John's —

1 — (A) In respect of the District of the City of Saint John's except the North and Central Divisions —

(a) Citizen

(i) 7% of the annual value of the residential property;

(ii) 14% of the annual value of the non-residential property.

(b) Non-Citizen

(i) 14% of the annual value of the residential property;

(ii) 20% of the annual value of the non-residential property.

1 — (B) In respect of the District of the City of Saint John's North and Central Divisions —

(a) Citizen

(i) 3½% of the annual value of the residential property;

(ii) 5% of the annual value of the non-residential property.

(b) Non-Citizen

(i) 5% of the annual value of the residential property;

(ii) 7% of the annual value of the non-residential property;

Valuation District of Long Island.

(2) In respect of Long Island —

(a) Citizen

(i) 7% of the annual value of the residential property;

(ii) 14% of the annual value of the non-residential property.

(b) Non-Citizen

(i) 14% of the annual value of the residential property;

(ii) 20% of the annual value of the non-residential property;

Valuation District of Mill Reef.

(3) In respect of Mill Reef —

(a) Citizen

(i) 7% of the annual value of the residential property;

(ii) 14% of the annual value of the non-residential property.

(b) Non-Citizen

(i) 14% of the annual value of the residential property;

(ii) 20% of the annual value of the non-residential property.

Valuation District of the Parishes.

(4) In respect of each Parish —

(a) Citizen

(i) 7% of the annual value of the residential property;

(ii) 14% of the annual value of the non-residential property.

(b) Non-Citizen

(i) 14% of the annual value of the residential property.

(ii) 20% of the annual value of the non-residential property.

Made this 30th day of November, 1994.

Molwyn Joseph,
Minister of Finance.

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